

## SENATE BILL No. 318

By Senators Bowers, Billinger and Tyson

1-5

---

1 AN ACT concerning sales and compensating use tax; relating to  
2 exemptions; providing an exemption for reconstructing, repairing or  
3 replacing certain fencing damaged or destroyed by wildfires; amending  
4 K.S.A. 79-3606d and repealing the existing section.  
5

6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 79-3606d is hereby amended to read as follows: 79-  
8 3606d. (a) The following shall be exempt from the tax imposed by the  
9 Kansas retailers' sales tax act: All sales of tangible personal property and  
10 services purchased ~~during calendar years 2017 and 2018~~ *on and after*  
11 *January 1, 2021*, necessary to reconstruct, repair or replace any fence that  
12 was damaged or destroyed by wildfires occurring ~~during calendar years~~  
13 ~~2016 and 2017~~ *on and after January 1, 2021*, and the purpose for which is  
14 to enclose land devoted to agricultural use. Sales tax paid on and after  
15 January 1, ~~2017~~ *2021*, upon the gross receipts received from any such sale  
16 shall be refunded. Each claim for a sales tax refund shall be verified and  
17 submitted to the director of taxation upon forms furnished by the director  
18 and shall be accompanied by any additional documentation required by the  
19 director. The director shall review each claim and shall refund that amount  
20 of sales tax paid as determined under the provisions of this section. All  
21 refunds shall be paid from the sales tax refund fund upon warrants of the  
22 director of accounts and reports pursuant to vouchers approved by the  
23 director or the director's designee. Any person reconstructing, repairing or  
24 replacing such property, or any person who shall contract for the  
25 reconstruction, repair or replacement of any such property shall obtain  
26 from the state an exemption certificate for the project involved. The  
27 certificate shall be furnished to the person or contractor to purchase  
28 materials and lease machinery and equipment for such project. The person  
29 or contractor shall furnish the number of such certificate to all suppliers  
30 from whom such purchases are made, and such suppliers shall execute  
31 invoices covering the same bearing the number of such certificate. Upon  
32 completion of the project the contractor shall furnish to the person that  
33 obtained the exemption certificate, a sworn statement, on a form to be  
34 provided by the director of taxation, that all purchases so made were  
35 entitled to exemption under this subsection.

36 (b) The provisions of this section shall be ~~deemed to be a part of and~~

1 supplemental to the Kansas retailers' sales tax act.

2 Sec. 2. K.S.A. 79-3606d is hereby repealed.

3 Sec. 3. This act shall take effect and be in force from and after its

4 publication in the Kansas register.